

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 462 - SB 637

March 16, 2011

SUMMARY OF BILL: Adds new provisions to the Tennessee Taxpayer Bill of Rights concerning challenges to tax assessments, stay of collections, the pursuit of tax refunds, and the right of award for attorney fees and expenses when the taxpayer is the prevailing party. Rewrites laws concerning taxpayer remedies for disputed taxes by establishing procedures for disputing taxpayers, by prohibiting a court from issuing declaratory judgments, restraining orders, injunctions, or other writ or processes to construe or determine the validity of any tax law to determine a taxpayer's liability, and by declaring that no court shall maintain a class action challenging liabilities, seeking refunds, or pertaining to any tax collected or administered by the Commissioner of Revenue.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to the Department of Revenue, none of the changes proposed by this bill will result in an increase or decrease in state or local government tax collections.
- No significant change in the case load of trial and appellate courts.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc

HB 462 - SB 637